

NOTICES OF SUBSTANTIVE POLICY STATEMENTS

The Administrative Procedure Act requires the publication of substantive policy statements issued by agencies (A.R.S. § 41-101(B)(14)). Substantive Policy Statements are written expressions which inform the general public of an agency's current approach to rule or regulation practice. Substantive policy statement does not include internal procedural documents which may only affect the internal procedures of the agency and does not impose additional requirements or penalties on regulated parties in accordance with A.R.S. Title 41.

NOTICE OF SUBSTANTIVE POLICY STATEMENTS

DEPARTMENT OF REVENUE

1. **Title or subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**
Arizona Corporate Tax Ruling CTR 98-1.
2. **Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**
April 20, 1998.
3. **Summary of the contents of the substantive policy statement:**
This ruling provides that Arizona will not make adjustments to the transactions between a corporation and a valid affiliated Foreign Sales Corporation (FSC) when computing Arizona taxable income if those transactions meet the applicable federal requirements.
4. **A statement as to whether the substantive policy statement is a new statement or a revision:**
This is a new statement.
5. **The name, address, and telephone number of the person to whom questions and comments about the substantive policy statement may be directed?**
Address: Tax Research & Analysis Section
Arizona Department of Revenue
1600 West Monroe
Phoenix, Arizona 85007

Telephone: (602) 542-4672
6. **Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:**
Anyone wishing to obtain a copy of this document should call (602) 255-3381 (1-800-352-4090 within Arizona only) or write to:
Address: Taxpayer Information and Assistance
Arizona Department of Revenue
P.O. Box 29086
Phoenix, Arizona 85038-9086

This information is also available on the electronic bulletin board system (BBS) at (602) 542-5557 and on the web site at <http://www.revenue.state.az.us>.

NOTICE OF SUBSTANTIVE POLICY STATEMENTS

DEPARTMENT OF REVENUE

1. **Title or subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**
Arizona Individual Income Tax Ruling ITR 98-1.
2. **Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**
April 24, 1998.

Arizona Administrative Register
Notices of Substantive Policy Statements

3. Summary of the contents of the substantive policy statement:

For tax years prior to 1991, taxpayers who were taxed on mandatory retirement contributions to retirements plans maintained by the Federal Government overpaid their taxes. The Department will issue refunds to current and former federal employees who paid excess tax and who timely filed refund claims.

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